



Division of Program Compliance – Audits Branch
1600 9th Street, Sacramento, CA 95814
(916) 651-3902, FAX (916) 651-3930

February 10, 2010

Donna Taylor, RN
Acting Mental Health Director
Fresno County Department of Behavioral Health
5108 East Clinton Way, #108
Fresno, CA 93727

Dear Ms. Taylor:

AUDIT REPORT – FRESNO COUNTY DEPARTMENT OF BEHAVIORAL HEALTH

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Fresno County Behavioral Health for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

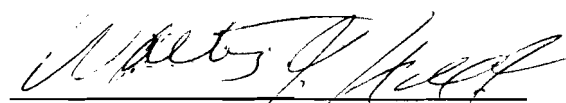
Net Program Costs					
		<u>Settled</u>		<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$	22,905,366	\$	20,542,120	\$ (2,363,246)
Federal Share of Healthy Families/Medi-Cal	\$	170,017	\$	152,777	\$ (17,240)
State General Funds EPSDT Due State	\$	6,340,381	\$	5,691,653	\$ (648,728)

If you disagree with any of the results of this audit, you may request an informal appeal conference.

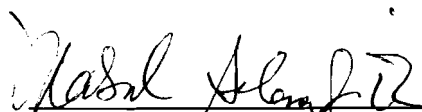
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This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



WALTER J. HILL, JR., MBA, EA
Chief of Audits



MABEL SALANGA-GILTNER, Supervisor
Audits - Bay and Central Region

Enclosures

Certified Mail

SCHEDULE 1

**FRESNO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 19,353,687	\$ (2,061,591)	\$ 17,292,096
HEALTHY FAMILIES - FFP	(Sch. 2a)	170,017	(17,918)	152,099
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 19,523,704</u>	<u>\$ (2,079,509)</u>	<u>\$ 17,444,195</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 3,551,679	\$ (301,655)	\$ 3,250,024
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	678	678
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 3,551,679</u>	<u>\$ (300,977)</u>	<u>\$ 3,250,702</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 22,905,366	\$ (2,363,246)	\$ 20,542,120
HEALTHY FAMILIES - FFP		170,017	(17,240)	152,777
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 23,075,383</u>	<u>\$ (2,380,486)</u>	<u>\$ 20,694,897</u>
SUMMARY OF STATE GENERAL FUNDS				
EPSDT - SGF	(Sch 4)	<u>6,340,381</u>	<u>(648,728)</u>	<u>\$ 5,691,653</u>

Note: The As Settled amount includes a refund of \$81,244 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 182)

SCHEDULE 2

**FRESNO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	26,475,298	10,267	26,485,565
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	24,940	(2,157)	22,783
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	237,786	(25,154)	212,632
9. Total		<u>\$ 26,738,024</u>	<u>\$ (17,045)</u>	<u>\$ 26,720,979</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	136,067	(10,033)	126,034
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 136,067</u>	<u>\$ (10,033)</u>	<u>\$ 126,034</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	26,364,171	18,143	26,382,314
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	237,786	(25,154)	212,632
25. Total		<u>\$ 26,601,957</u>	<u>\$ (7,012)</u>	<u>\$ 26,594,945</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 206,463	\$ (30,471)	\$ 175,992
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	633,106	146,503	779,609
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	340,790	125,933	466,723
29. Total		<u>\$ 1,180,359</u>	<u>\$ 241,965</u>	<u>\$ 1,422,324</u>

SCHEDULE 2a

**FRESNO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 6,055,757	\$ (494,307)	\$ 5,561,450
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 8,862,246	\$ (3,905,381)	\$ 4,956,865
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 6,055,757</u>	<u>\$ (1,098,892)</u>	<u>\$ 4,956,865</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 23,779	\$ (2,412)	\$ 21,367
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 37,251	\$ 5,848	\$ 43,099
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 23,779</u>	<u>\$ (2,412)</u>	<u>\$ 21,367</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 1,155,886	\$ (178,447)	\$ 977,439
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 495,380</u>	<u>\$ (176,061)</u>	<u>\$ 319,319</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16, 16A)	\$ 14,519,615	\$ (1,339,850)	\$ 13,179,765
46. Enhanced (Children)	(MH1979, Ln 17, 17A)	16,211	(1,402)	14,809
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	675,378	152,465	827,843
49. Administrative Reimbursement	(MH1979, Ln 6)	3,027,878	(549,446)	2,478,433
50. U.R. Skilled Professional	(MH1979, Ln 14)	866,915	(133,835)	733,079
51. U.R. Other	(MH1979, Ln 15)	247,690	(88,030)	159,660
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 19,353,687</u>	<u>\$ (1,960,097)</u>	<u>\$ 17,393,588</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance and EPSDT Review Results	(Adj # 163)	<u>0</u>	<u>(101,493)</u>	<u>(101,493)</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 19,353,687</u>	<u>\$ (2,061,590)</u>	<u>\$ 17,292,096</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24, 24A)	\$ 154,561	\$ (16,350)	\$ 138,211
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	15,456	(1,567)	13,889
60. Total Healthy Families Reimbursement - FFP		<u>\$ 170,017</u>	<u>\$ (17,918)</u>	<u>\$ 152,099</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 19,523,704</u>	<u>\$ (2,079,508)</u>	<u>\$ 17,444,195</u>
				(To Sch 1)

SCHEDULE 4

**FRESNO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 166)		\$ 36,167,529	\$ (3,488,775)	\$ 32,678,754
(2) Total SD/MC Claims	(Adj.'s 167, 169, 171, 173 & 175)	36,351,438	(203,160)	36,148,278
(3) Percent % (Line 1/Line 2)		99.49%	(9.09%)	90.40%
(4) EPSDT Claims	(Adj.'s 168, 170, 172, 174 & 176)	15,825,148	(203,160)	15,621,988
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)		15,744,440	(1,622,163)	14,122,277
(6) Cost Settled Baseline for EPSDT		2,819,548	0	2,819,548
(7) Net Cost Settlement Amount (Line 5 - Line 6)		12,924,892	(1,622,163)	11,302,729
(8) 50.00% of Cost Settlement Amount (Line 7 x 46.70%)		6,462,446	(811,081)	5,651,365
(8a) FY 2001-02 EPSDT Settlement		6,054,243	0	6,054,243
(8b) Annual Local Growth (L. 8 - 8a)		408,203	(811,081)	(402,878)
(9) County Match 10% of Local Growth (8b x 10%)		40,820	(81,108)	(40,288)
(10) Net Cost Settlement Amount (L. 8 - 9)	(Adj 177)	6,421,626	(729,972)	5,691,653
(11) SGF Distribution (Settled and Audited)	(Adj.'s 178 through 182)	6,421,626	(81,244)	6,340,381
(12) SGF Due State	(Adj 183)	<u>\$ 0</u>	<u>\$ (648,728)</u>	<u>\$ (648,728)</u>

(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2003-2004, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF gross distribution (See DMH letter dated August 1, 2003 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was paid

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj No	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	1	C	MENTAL HEALTH EXPENDITURES To adjust mental health expenditures to agree with the County's general ledger. <div style="text-align: right;"> Administrative Costs \$ (1,334,544) Mode Costs 70,554,953 <u>\$ 69,220,409</u> </div> CMS PUB. 15-1 SEC. 2304	\$ 81,805,647	\$ 69,220,409	\$ 151,026,056
2	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS To adjust contract payments to agree with the County's vendor reports. CMS PUB. 15-1 SEC. 2304	\$ (9,383,070)	\$ (3,108,374)	\$ (12,491,444)
3	MH 1960	4	C	OTHER ADJUSTMENTS To adjust projected labor to agree with the County's records dated June 22, 2009. CMS PUB. 15-1 SEC. 2304	\$ 0	\$ (64,154)	\$ (64,154) *
4	MH 1960	4	C	OTHER ADJUSTMENTS To adjust DSS costs to agree with the County's records. CMS PUB. 15-1 SEC. 2304	** \$ (64,154)	\$ (46,785,590)	\$ (46,849,744) *
5	MH 1960	4	C	OTHER ADJUSTMENTS To adjust substance abuse costs to agree with the County's records. CMS PUB. 15-1 SEC. 2304 * Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.	** \$ (46,849,744)	\$ (1,833,243)	\$ (48,682,987) *

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005		
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted	
Adj. No	Form/ Sch.	Line	Col.					
				<u>ADJUSTMENTS TO REPORTED COSTS</u>				
6	MH 1960	4	C	OTHER ADJUSTMENTS To adjust salary of MH Director from Dept. 5620 to agree with County's records. CMS PUB. 15-1 SEC. 2304	** \$ (48,682,987)	\$ 12,574	\$ (48,670,413) *	
7	MH 1960	4	C	OTHER ADJUSTMENTS To adjust medical records and eligibility costs to agree with the County's records. CMS PUB. 15-1 SEC. 2304	** \$ (48,670,413)	\$ 80,424	\$ (48,589,989) *	
8	MH 1960	4	C	OTHER ADJUSTMENTS To adjust State hospital offset to agree with the County's records. CMS PUB. 15-1 SEC. 2304	** \$ (48,589,989)	\$ (4,214,102)	\$ (52,804,091) *	
9	MH 1960	4	C	OTHER ADJUSTMENTS To remove estimated department overhead and support & care (DSS) to agree with the County's records. Actual department overhead will be added back below Adj. No. 25. <div>Administrative Costs \$ (1,509,724)</div> <div>Mode Costs (8,194,546)</div> <div><u>\$ (9,704,270)</u></div> CMS PUB. 15-1 SEC. 2304	** \$ (52,804,091)	\$ (9,704,270)	\$ (62,508,361) *	
10	MH 1960	4	C	OTHER ADJUSTMENTS To eliminate fixed assets pertaining to DSS to agree with the County's records. CMS PUB. 15-1 SEC. 2304	** \$ (62,508,361)	\$ (366,400)	\$ (62,874,761) *	
				* Balance carried forward to subsequent adjustment.				
				** Balance brought forward from prior adjustment.				

AUDIT ADJUSTMENTS

Provider Fresno					Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted	
Adj No	Form/ Sch	Line	Col.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>								
11	MH 1960	4	C	OTHER ADJUSTMENTS To eliminate contractor payments (cash) to agree with the County's records (including TBS). Actual contractor payment will be added below Adj. No. 15. CMS PUB. 15-1 SEC. 2304	** \$ (62,874,761)	\$ (17,311,130)	\$ (80,185,891) *	
12	MH 1960	4	C	OTHER ADJUSTMENTS To adjust organizational provider payments (cash) to agree with the County's records. (including PAGP mode 60) CMS PUB. 15-1 SEC. 2304	** \$ (80,185,891)	\$ (2,493,675)	\$ (82,679,566) *	
13	MH 1960	4	C	OTHER ADJUSTMENTS To eliminate FFS provider payments (cash) to agree with the County's records. Actual FFS provider payment will be added below Adj. No. 14. CMS PUB. 15-1 SEC. 2304	** \$ (82,679,566)	\$ (2,080,334)	\$ (84,759,900) *	
14	MH 1960	4	C	OTHER ADJUSTMENTS To add FFS costs (modified accrual) to agree with the County's records. CMS PUB. 15-1 SEC. 2304	** \$ (84,759,900)	\$ 1,968,738	\$ (82,791,162) *	
15	MH 1960	4	C	OTHER ADJUSTMENTS To add contract payments (modified accrual) to agree with the County's records. CMS PUB. 15-1 SEC. 2304	** \$ (82,791,162)	\$ 12,491,444	\$ (70,299,718) *	
* Balance carried forward to subsequent adjustment.								
** Balance brought forward from prior adjustment								

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
16	MH 1960	4	C	OTHER ADJUSTMENTS To add board and care mode 60 (modified accrual) to agree with the County's records. CMS PUB. 15-1 SEC. 2304	** \$ (70,299,718)	\$ 464,612	\$ (69,835,106) *
17	MH 1960	4	C	OTHER ADJUSTMENTS To add TBS (modified accrual) to agree with the County's records. CMS PUB. 15-1 SEC. 2304	** \$ (69,835,106)	\$ 88,948	\$ (69,746,158) *
18	MH 1960	4	C	OTHER ADJUSTMENTS To eliminate mode 10 costs due to no units on cost center 56302105/2130. CMS PUB. 15-1 SEC. 2304	** \$ (69,746,158)	\$ (8,279)	\$ (69,754,437) *
19	MH 1960	4	C	OTHER ADJUSTMENTS To eliminate exempted salaried and benefits. CMS PUB. 15-1 SEC. 2304	** \$ (69,754,437)	\$ (3,161,429)	\$ (72,915,866) *
20	MH 1960	4	C	OTHER ADJUSTMENTS To eliminate exempted service and supplies. CMS PUB. 15-1 SEC. 2304	** \$ (72,915,866)	\$ (1,499,096)	\$ (74,414,962) *
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno					Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted	
Adj No.	Form/ Sch	Line	Col.					
				<u>ADJUSTMENTS TO REPORTED COSTS</u>				
21	MH 1960	4	C	OTHER ADJUSTMENTS To eliminate exempted cost center 56402416. CMS PUB. 15-1 SEC. 2304	** \$ (74,414,962)	\$ (119,888)	\$ (74,534,850) *	
22	MH 1960	4	C	OTHER ADJUSTMENTS To eliminate exempted cost center 56302105. CMS PUB. 15-1 SEC. 2304	** \$ (74,534,850)	\$ (2,057)	\$ (74,536,907) *	
23	MH 1960	4	C	OTHER ADJUSTMENTS To eliminate exempted cost center 56302130. CMS PUB. 15-1 SEC. 2304	** \$ (74,536,907)	\$ (6,222)	\$ (74,543,129) *	
24	MH 1960	4	C	OTHER ADJUSTMENTS To eliminate cost center 56302172 due to no units for mode 15. CMS PUB. 15-1 SEC. 2304	** \$ (74,543,129)	\$ (294,526)	\$ (74,837,655) *	
25	MH 1960	4	C	OTHER ADJUSTMENTS To add actual department overhead to agree with the County's records. CMS PUB. 15-1 SEC. 2304	** \$ (74,837,655)	\$ 1,325,381	\$ (73,512,274) *	
				* Balance carried forward to subsequent adjustment.				
				** Balance brought forward from prior adjustment.				

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
26	MH 1960	4	C	OTHER ADJUSTMENTS To add County overhead to agree with the County's records. CMS PUB. 15-1 SEC. 2304	** \$ (73,512,274)	\$ 1,268,864	\$ (72,243,410)
27	MH 1960	6	C	MEDI-CAL ADJUSTMENTS FROM MH 1961 To adjust Depreciations of Fixed Assets to agree with the County's records <div>Administrative costs \$ 11,209 Mode costs 61,692 <u>\$ 72,901</u></div> CMS PUB. 15-1 SEC. 2304	** \$ 51,278	\$ 21,623	\$ 72,901
28	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust allowable costs for allocation to reflect the effect of Adj. No. 1 through No. 27 for proper cost findings.	\$ 72,473,855	\$ (6,109,752)	\$ 66,364,103
29	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 8,862,246	\$ (8,862,246)	\$ 0
30	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 37,251	\$ (37,251)	\$ 0
31	MH 1960	11	C	NON-SD/MC ADMINISTRATION	\$ 3,263,270	\$ (3,263,270)	\$ 0
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To eliminate the reported allocation of administrative costs. Administrative costs will be redistributed after adjustments to administrative costs are made below.	\$ 12,162,767	\$ 0	\$ 12,162,767 *
32	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To adjust administrative costs in conjunction with Adj. No.'s 1, 9, 25, 26, and 27.	** \$ 12,162,767	\$ (238,814)	\$ 11,923,953 *
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj No	Form/ Sch	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
33	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To reclassify department overhead to MAA program.	** \$ 11,923,953	\$ (50,620)	\$ 11,873,333 *
34	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To reclassify direct administrative costs reported as utilization review to agree with the County's records.	** \$ 11,873,333	\$ 70,178	\$ 11,943,511 *
35	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To reclassify mode costs reported as direct administrative costs to agree with the County's records. CMS PUB. 15-1 SEC. 2304	** \$ 11,943,511	\$ (2,586,369)	\$ 9,357,142 *
36	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To reclassify cost center 56402004/2006 from mode costs to administrative costs.	** \$ 9,357,142	\$ 24,237	\$ 9,381,379 *
37	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To reclassify direct administrative costs to MAA program.	** 9,381,379	(136,847)	9,244,532 *
38	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 0	\$ 4,956,865	\$ 4,956,865
39	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 0	\$ 43,099	\$ 43,099
40	MH 1960	11	C	NON SD/MC ADMINISTRATION	\$ 0	\$ 4,244,568	\$ 4,244,568
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To reallocate total administrative costs to Medi-Cal and non-Medi-Cal based on Gross Cost Method.	** \$ 9,244,532	\$ 0	\$ 9,244,532
** Balance brought forward from prior adjustment.							

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
41	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 1,155,886	\$ (1,121,919)	\$ 0
42	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 495,380	(504,050)	\$ 0
43	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 0	(50,288)	\$ 0
Info	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 1,651,266	0	\$ 1,651,266 *
				To eliminate the reported distribution of utilization review costs. Costs will be redistributed after adjustments to utilization review costs.			
44	MH1960	16	C	TOTAL UTILIZATION REVIEW COST	** \$ 1,651,266	\$ (70,178)	\$ 1,581,088 *
				To adjust Utilization Review Costs in conjunction with Adj. No. 34			
				CMS PUB. 15-1 SEC. 2304			
45	MH1960	16	C	TOTAL UTILIZATION REVIEW COST	** \$ 1,581,088	\$ 27,469	\$ 1,608,558 *
				To reclassify Utilization Review Costs from mode cost to agree with the County records.			
				CMS PUB. 15-1 SEC. 2304			
46	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 0	\$ 977,439	\$ 977,439
47	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 0	\$ 319,319	\$ 319,319
48	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	\$ 0	\$ 311,800	\$ 311,800
Info	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 1,608,558	\$ 0	\$ 1,608,558
				To reallocate Total Utilization Review Costs to SPMP, Other SD/MC Utilization Review, and Non-SD/MC Utilization Review based on directly allocated costs from the County's Records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
49	Mh1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To reflect Direct Services costs portion of Adj. No. 1. CMS PUB. 15-1 SEC. 2304	\$ 58,659,822	\$ 70,554,953	\$ 129,214,776 *
50	Mh1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To adjust Direct Services costs in conjunction with Adj. No.'s 2 through 8, 10 through 24, 33. 35 through 37, and 45 CMS PUB. 15-1 SEC. 2304	** \$ 129,214,776	\$ (65,519,629)	\$ 63,695,147 *
51	Mh1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To reflect Direct Services costs portion of Adj. No. 9. CMS PUB. 15-1 SEC. 2304	** \$ 63,695,147	\$ (8,194,546)	\$ 55,500,601 *
52	Mh1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To reflect Direct Services costs portion of Adj. No. 27. <div style="text-align: right;">Audited Mode Depreciation \$ 61,692 Settled Depreciation 51278 <u>\$ 10,414</u></div> CMS PUB. 15-1 SEC. 2304	** \$ 55,500,601	\$ 10,414	\$ 55,511,014
<div>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</div>							

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
53	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05 - All OTHER SFC)	\$ 5,133,030	\$ (275,537)	\$ 4,857,493 *
54	MH 1964	4	A	DAY SERVICES (MODE 10)	6,168,605	(331,125)	5,837,480 *
55	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 Program 1 + Program2)	45,820,720	(2,459,617)	43,361,103 *
Info.	MH 1964	6	A	OUTREACH SERVICE (MODE 45)	0	0	0 *
56	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	1,537,468	(82,530)	1,454,938 *
Info.	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	0	0	0 *
Info.	MH 1964	9	A	TOTAL	\$ 58,659,823	\$ (3,148,809)	\$ 55,511,014
				To include the effect of Adj. No.'s 49 through 52 to distribute audited Direct Services costs (Medi-Cal Modes) to Other 24 Hour Services, Day Services, Outpatient Services, and Medi-Cal Administrative Activities.			
				CMS PUB. 15-1 SEC. 2304			
57	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05 - All OTHER SFC)	** \$ 4,857,493	\$ 662,099	\$ 5,519,592
58	MH 1964	4	A	DAY SERVICES (MODE 10)	** 5,837,480	688,834	6,526,314
59	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 Program 1 + Program2)	** 43,361,103	(3,353,353)	40,007,750
60	MH 1964	6	A	OUTREACH SERVICE (MODE 45)	** 0	700,028	700,028
61	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	** 1,454,938	285,815	1,740,753
62	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	** 0	1,016,577	1,016,577
Info.	MH 1964	9	A	TOTAL	\$ 55,511,014	\$ 0	\$ 55,511,014
				To reclassify Outpatient Services costs to Other 24 Hour Services, Day Services, Outreach Services, Medi-Cal Administrative Activities, and Support Services based on the County's records.			
				CMS PUB. 15-1 SEC. 2304			
				<u>ADJUSTMENT TO REPORTED MAA MEDI-CAL ELIGIBILITY FACTOR</u>			
63	MH 1968	33	B C	MEDI-CAL ELIGIBILITY FACTOR	73.17%	6.48%	79.65%
				To adjust the MAA Medi-Cal Eligibility Factor percentage to agree with the County's records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
64	MH 1966A	2	B	TOTAL UNITS-MODE 05-20	5,372	(1)	5,371
Info	MH 1966A	2	C	TOTAL UNITS-MODE 05-40	3,869	0	3,869
Info	MH 1966A	2	D	TOTAL UNITS-MODE 05-65	502	0	502
65	MH 1966A	2	B	TOTAL UNITS-MODE 10-25	111,218	(2,705)	108,513
Info	MH 1966A	2	C	TOTAL UNITS-MODE 10-85	2,759	0	2,759
66	MH 1966A	2	B	TOTAL UNITS-MODE 15-01	3,784,660	(539,074)	3,245,586
67	MH 1966A	2	C	TOTAL UNITS-MODE 15-10	6,602,943	(1,047,259)	5,555,684
68	MH 1966A	2	D	TOTAL UNITS-MODE 15-60	1,807,411	(457,523)	1,349,888
69	MH 1966A	2	E	TOTAL UNITS-MODE 15-70	957,545	(473,205)	484,340
Info	MH 1966A	2	B	TOTAL UNITS-MODE 15- 01 FFS Psychiatrist	765	0	765
Info	MH 1966A	2	C	TOTAL UNITS-MODE 15-10 FFS Psychiatrist	28,425	0	28,425
70	MH 1966A	2	D	TOTAL UNITS-MODE 15-60 FFS Psychiatrist	381,840	(30)	381,810
Info	MH 1966A	2	E	TOTAL UNITS-MODE 15-01 FFS Psychologist	6,675	0	6,675
71	MH 1966A	2	F	TOTAL UNITS-MODE 15-10 FFS Psychologist	315,345	(18)	315,327
Info	MH 1966A	2	G	TOTAL UNITS-MODE 15-01 FFS LCSW	9,795	0	9,795
72	MH 1966A	2	H	TOTAL UNITS-MODE 15-10 FFS LCSW	582,675	76	582,751
Info	MH 1966A	2	I	TOTAL UNITS-MODE 15-01 FFS MFCC	15,885	0	15,885
73	MH 1966A	2	J	TOTAL UNITS-MODE 15-10 FFS MFCC	533,670	50	533,720
74	MH 1966A	2	K	TOTAL UNITS-MODE 15-58 TBS	134,442	120	134,562
Info	MH 1966A	2	L	TOTAL UNITS-MODE 15-14 ASO	420	0	420
75	MH 1966A	2	M	TOTAL UNITS-MODE 15-44 ASO	114,108	(1,995)	112,113
76	MH 1966A	2	N	TOTAL UNITS-MODE 15-60 ASO	2,055	(30)	2,025
77	MH 1966A	2	O	TOTAL UNITS-MODE 15-01 CAW	226,200	44,019	270,219
78	MH 1966A	2	P	TOTAL UNITS-MODE 15-10 CAW	469,286	(51,638)	417,648
79	MH 1966A	2	Q	TOTAL UNITS-MODE 15-60 CAW	21,263	(3,932)	17,331
80	MH 1966A	2	R	TOTAL UNITS-MODE 15-70 CAW	8,089	2,011	10,100
Info				TOTAL	<u>16,127,217</u>	<u>(2,531,134)</u>	<u>13,596,083</u>
				To adjust total units to agree with the County records.			
				CMS PUB.15-1 SEC.2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
81	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	2,275,556	(81,253)	2,194,303 *
82	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	6,920,736	3,234,516	10,155,252 *
83	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	36,631	(36,435)	196 *
84	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	103,046	(7,946)	95,100 *
85	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	4,872	(110)	4,762 *
86	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	7,236	6,605	13,841 *
87	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	7,586	7,586 *
88	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	11,905	16,815	28,720 *
89	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	60,085	76,265	136,350 *
info				TOTAL	<u>9,420,067</u>	<u>3,216,043</u>	<u>12,636,110</u> *
				To adjust the above mentioned settled units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated May 4, 2009 (Excluding disallowed claims of 665,694 uos/uot). No QA/UR review performed by the State DMH Medi-Cal Oversight Branch. The auditor submitted workpapers to the County which shows the details of the above adjustments. Phase II was included.			
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 2,194,303	0	2,194,303 *
90	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 10,155,252	(24)	10,155,228 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 196	0	196 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 95,100	0	95,100 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 4,762	0	4,762 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 13,841	0	13,841 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 7,586	0	7,586 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 28,720	0	28,720 *
	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 136,350	0	136,350 *
				TOTAL	<u>** 12,636,110</u>	<u>(24)</u>	<u>12,636,086</u> *
				To adjust the State DMH Approved Claims Report dated May 4, 2009 to exclude Mode 10 SFC 85 units which were provided by uncertified provider of Youth System of Care (Prov # 1045).			
				* Balance carried forward to subsequent adjustment			
				** Balance brought forward from prior adjustment			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005		
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted	
Adj No.	Form/ Sch.	Line	Col					
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>				
91	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	**	2,194,303	(18,002)	2,176,301 *
92	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	**	10,155,228	(3,460,375)	6,694,853 *
93	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	**	196	33,549	33,745 *
94	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	**	95,100	(8,513)	86,587 *
95	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	**	4,762	110	4,872 *
96	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	**	13,841	(6,405)	7,436 *
97	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	**	7,586	(7,586)	0 *
98	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	**	28,720	(16,835)	11,885 *
99	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	**	136,350	(75,210)	61,140 *
Info				TOTAL	**	<u>12,636,086</u>	<u>(3,559,267)</u>	<u>9,076,819</u> *
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (prior to other adjustments reflected in adjustments 100 through 109 below) and supporting documents. The auditor submitted work papers to the County which shows the details of the above adjustments. Phase II was included.				
100	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	**	2,176,301	(109,334)	2,066,967 *
101	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	**	6,694,853	(540,814)	6,154,039 *
102	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	**	33,745	(45)	33,700 *
103	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	**	86,587	(2,785)	83,802 *
104	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	**	4,872	(20)	4,852 *
105	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	**	7,436	(215)	7,221 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	**	0	0	0 *
106	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	**	11,885	(1,495)	10,390 *
107	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	**	61,140	(9,244)	51,896 *
				TOTAL	**	<u>9,076,819</u>	<u>(663,952)</u>	<u>8,412,867</u> *
				To adjust the County's records to account for the units of service/time that the County adjusted out when utilizing the disallowed claims system (DCS). These units of service/time were excluded in the State DMH Summary Approved Claims Report but remained in the County's records.				
				* Balance carried forward to subsequent adjustment.				
				** Balance brought forward from prior adjustment.				

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
108	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 2,066,967	15,326	2,082,293 *
109	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 6,154,039	34,196	6,188,235 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 33,700	0	33,700 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 83,802	0	83,802 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 4,852	0	4,852 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 7,221	0	7,221 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 10,390	0	10,390 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 51,896	0	51,896 *
				TOTAL	** 8,412,867	49,522	8,462,389 *
				To adjust the County's records to add back disallowed units which were already removed from the County's original records.			
110	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 2,082,293	(182)	2,082,111
111	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 6,188,235	1	6,188,236
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 33,700	0	33,700
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 83,802	0	83,802
112	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 4,852	(90)	4,762
113	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 7,221	(320)	6,901
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 10,390	0	10,390
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 51,896	0	51,896
				TOTAL	** 8,462,389	(591)	8,461,798
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units or the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
114	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	1,196,585	(17,172)	1,179,413 *
115	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	3,771,901	2,214,657	5,986,558 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	0	0	0 *
116	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	0	2,430	2,430 *
117	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	0	1,555	1,555 *
118	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	0	3,629	3,629 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	0	0 *
119	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	0	2,435	2,435 *
120	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	0	6,956	6,956 *
				TOTAL	4,968,486	2,214,490	7,182,976 *
				To adjust the above mentioned settled units of service/time for the Contract Providers to agree with the State DMH Approved Claims Report dated May 4, 2009 (Excluding 53,679 DCS disallowed claims). The auditor submitted workpapers to the County which shows the details of the above adjustments.			
121	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 1,179,413	(80)	1,179,333 *
122	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 5,986,558	(15)	5,986,543 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 2,430	0	2,430 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 1,555	0	1,555 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 3,629	0	3,629 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 2,435	0	2,435 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 6,956	0	6,956 *
				TOTAL	7,182,976	(95)	7,182,881 *
				To adjust the State DMH Approved Claims Report dated May 4, 2009 to incorporate the results of the EPSDT chart review. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
123	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 1,179,333	(20,068)	1,159,265 *
124	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/045	** 5,986,543	(28,170)	5,958,373 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0 *
125	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 2,430	(1,605)	825 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 1,555	0	1,555 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 3,629	0	3,629 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 2,435	0	2,435 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 6,956	0	6,956 *
				TOTAL	** <u>7,182,881</u>	<u>(49,843)</u>	<u>7,133,038</u> *
				To adjust the State DMH Approved Claims Report dated May 4, 2009 to exclude units claimed by uncertified providers during the FYE 6-30-05.			
126	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 1,159,265	(15,040)	1,174,305 *
127	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 5,958,373	2,190,879	3,767,494 *
128	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	(650)	650 *
129	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 825	(560)	1,385 *
130	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 1,555	970	585 *
131	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 3,629	2,494	1,135 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
132	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 2,435	(5,039)	7,474 *
133	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 6,956	1,462	5,494 *
				TOTAL	** <u>7,133,038</u>	<u>2,174,516</u>	<u>4,958,522</u> *
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (prior to other adjustments reflected in Adj No. 134 through No. 144 below) and supporting documents. The auditor submitted work papers to the County which shows the details of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No	Form/ Sch	Line	Col				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
134	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 1,174,305	(19,478)	1,154,827 *
135	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 3,767,494	(22,731)	3,744,763 *
136	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 650	(500)	150 *
137	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 1,385	(701)	684 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 585	0	585 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 1,135	0	1,135 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 7,474	0	7,474 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 5,494	0	5,494 *
				TOTAL	** 4,958,522	(43,410)	4,915,112 *
				To adjust the County's record to exclude units claimed by uncertified providers during the FYE 6-30-05.			
138	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 1,154,827	(80)	1,154,747 *
139	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 3,744,763	(15)	3,744,748 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 150	0	150 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 684	0	684 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 585	0	585 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 1,135	0	1,135 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 7,474	0	7,474 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 5,494	0	5,494 *
				TOTAL	** 4,915,112	(95)	4,915,017 *
				To adjust the County's records to incorporate the results of the EPSDT chart review. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005		
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted	
Adj No	Form/ Sch.	Line	Col.					
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME</u> <u>CONTRACT PROVIDERS</u>				
140	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	**	1,154,747	(4,757)	1,149,990 *
141	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	**	3,744,748	(47,361)	3,697,387 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	**	150	0	150 *
142	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	**	684	(120)	564 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	**	585	0	585 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	**	1,135	0	1,135 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	**	0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	**	7,474	0	7,474 *
143	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	**	5,494	(1,155)	4,339 *
				TOTAL	**	<u>4,915,017</u>	<u>(53,393)</u>	<u>4,861,624</u> *
				To adjust the County's record of contract provider's units of service/time that the County's self-disallowed' using the Disallowed Claims System (DCS).				
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	**	1,149,990	0	1,149,990 *
144	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	**	3,697,387	6,540	3,703,927 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	**	150	0	150 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	**	564	0	564 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	**	585	0	585 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	**	1,135	0	1,135 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	**	0	0	0 *
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	**	7,474	0	7,474 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	**	4,339	0	4,339 *
				TOTAL	**	<u>4,861,624</u>	<u>6,540</u>	<u>4,868,164</u> *
				To adjust the County's record to add back disallowed units which were removed from the County's record of contract provider units of service/time per County's 'URD Report.'				
				* Balance carried forward to subsequent adjustment				
				** Balance brought forward from prior adjustment.				

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj No	Form/ Sch	Line	Col				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
145	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 1,149,990	(600)	1,149,390 *
146	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 3,703,927	(5,628)	3,698,299 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 150	0	150 *
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 564	0	564 *
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 585	0	585 *
info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 1,135	0	1,135 *
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
147	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 7,474	(7,474)	0 *
148	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 4,339	(3,730)	609 *
				TOTAL	** <u>4,868,164</u>	<u>(17,432)</u>	<u>4,850,732</u> *
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units or the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments.			
149	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 1,149,390	(11,554)	1,137,836
150	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 3,698,299	(43,588)	3,654,711
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 150	0	150
info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 564	0	564
info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 585	0	585
151	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 1,135	(166)	969
info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0
info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 0	0	0
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 609	0	609
				TOTAL	** <u>4,850,732</u>	<u>(55,308)</u>	<u>4,795,424</u>
				To adjust units of service/time of Mental Health System (LE# 00138) to exclude audited units (Mode 15 SFC 70) in excess of the reported Total Mode 15-70 units.			
				<u>ADJUSTMENTS TO REPORTED PATIENT AND OTHER PAYOR REVENUE - COUNTY</u>			
152	MH 1968	28	I	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 07/01/04 To 09/30/04	\$ 35,373	\$ (2,518)	\$ 32,855
153	MH 1969	28A	I	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 10/01/04 To 06/30/05	100,694	(7,515)	93,179
				TOTAL	<u>\$ 136,067</u>	<u>\$ (10,033)</u>	<u>\$ 126,034</u>
				To adjust patient and other payor revenue to agree with the County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUES - CONTRACT PROVIDERS</u>			
154	MH 1968	28	I	PATIENT AND OTHER PAYOR REVENUES 07/01/04 - 09/30/05	\$ 0	\$ 97	\$ 97
155	MH 1968	28A	I	PATIENT AND OTHER PAYOR REVENUES 10/01/04 - 06/30/05	0	345	345
				To adjust patient and other payor revenue to agree with the County's records for contract provider Turning Point LE #00406.	<u>0</u>	<u>442</u>	<u>442</u>
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT COUNTY PROVIDERS</u>			
156	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB	\$ 11,171,473	\$ (603,490)	\$ 10,567,983
				To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.			
157	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 19,353,687	\$ (1,960,099)	\$ 17,393,588 *
158	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	170,017	(17,918)	152,099 *
Info				TOTAL REIMBURSEMENT - COUNTY	<u>\$ 19,523,704</u>	<u>\$ (1,978,016)</u>	<u>\$ 17,545,688</u>
				To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) due to adjustments to costs, revenues, and units of service/time.			
159	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	** \$ 17,393,588	\$ (429,471)	\$ 16,964,117 *
Info	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	152,099	0	152,099 *
Info				TOTAL REIMBURSEMENT - COUNTY	<u>\$ 17,545,688</u>	<u>\$ (429,471)</u>	<u>\$ 17,116,216</u>
				To adjust total SD/MC Reimbursement (FFP) to include the results of the chart review of the EPSDT program conducted by the State DMH Medi-Cal Oversight branch. This represents the FFP original recoupment for County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No	Form/ Sch.	Line	Col				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT COUNTY PROVIDERS</u>			
160	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	** \$ 16,964,117	\$ 429,471	\$ 17,393,588 *
Info	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	** 152,099	0	152,099 *
Info				TOTAL REIMBURSEMENT - COUNTY	\$ 17,116,216	\$ 429,471	\$ 17,545,688
				To adjust total SD/MC Reimbursement (FFP) to reverse the original recoupment included in adjustment 159 above. The revised finding affecting "Total SD/MC Reimbursement" will be taken in adjustment 161 below.			
161	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	** \$ 17,393,588	\$ (381,027)	\$ 17,012,561 *
Info	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	** 152,099	0	152,099 *
Info				TOTAL REIMBURSEMENT - COUNTY	\$ 17,545,688	\$ (381,027)	\$ 17,164,661
				To adjust total SD/MC Reimbursement (FFP) to include the results of the chart review of the EPSDT program conducted by the State DMH Medi-Cal Oversight branch as reflected in the report dated March 3, 2008. This represents the FFP revised recoupment for County.			
162	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	** \$ 17,012,561	\$ 381,027	\$ 17,393,588 *
Info	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	** 152,099	0	152,099 *
Info				TOTAL REIMBURSEMENT - COUNTY	\$ 17,164,661	\$ 381,027	\$ 17,545,688
				To adjust total SD/MC Reimbursement (FFP) to reverse the revised recoupment included in adjustment 161 above. The final finding affecting "Total SD/MC Reimbursement" will be taken in adjustment 163 below.			
163	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	** \$ 17,393,588	\$ (101,493)	\$ 17,292,096
Info	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	** 152,099		152,099
Info				TOTAL REIMBURSEMENT - COUNTY	\$ 17,545,688	\$ (101,493)	\$ 17,444,195
				To adjust total SD/MC Reimbursement (FFP) to include the results of the final chart review of the EPSDT program conducted by the State DMH Medi-Cal Oversight branch as reflected in the report dated March 27, 2009. This represents the FFP final recoupment for County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS</u>			
164	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 3,551,679	\$ (301,655)	\$ 3,250,024
165	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT	0	678	678
Info				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	<u>\$ 3,551,679</u>	<u>\$ (300,977)</u>	<u>\$ 3,250,702</u>
				To adjust the SD/MC (FFP) and Healthy Families (FFP) due to adjustments to revenues and units of service/time and the results of the Medi-Cal Oversight chart review.			
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
166	SCH 4	1	3	SD/MC ACTUALS	\$ 36,167,529	\$ (3,488,775)	\$ 32,678,754
				To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only			
167	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 36,351,438	\$ (865,620)	\$ 35,485,818 *
168	SCH 4	4	3	EPSDT CLAIMS	\$ 15,825,148	\$ (865,620)	\$ 14,959,528 *
				To adjust total SD/MC claims and EPSDT claims to include the results of the chart review of the EPSDT program conducted by the State DMH Medi-Cal Oversight branch. This represents the original recoupment for County and provider.			
169	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 35,485,818	\$ 865,620	\$ 36,351,438 *
170	SCH 4	4	3	EPSDT CLAIMS	** \$ 14,959,528	\$ 865,620	\$ 15,825,148 *
				To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 167 and 168 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 171 and 172 below.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno				Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted
Adj. No	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
171	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 36,351,438	\$ (762,229)	\$ 35,589,209 *
172	SCH 4	4	3	EPSDT CLAIMS	** \$ 15,825,148	\$ (762,229)	\$ 15,062,919 *
				To adjust total SD/MC claims and EPSDT claims to include the results of the revised chart review of the EPSDT Program conducted by the State DMH Medi-Cal Oversight branch as reflected in the report dated March 3, 2008. This represents the revised recoupment for County and provider.			
173	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 35,589,209	\$ 762,229	\$ 36,351,438 *
174	SCH 4	4	3	EPSDT CLAIMS	** \$ 15,062,919	\$ 762,229	\$ 15,825,148 *
				To adjust total SD/MC claims and EPSDT claims to reverse the revised recoupment included in adjustments 171 and 172 above. The final findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 175 and 176 below.			
175	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 36,351,438	\$ (203,160)	\$ 36,148,278
176	SCH 4	4	3	EPSDT CLAIMS	** \$ 15,825,148	\$ (203,160)	\$ 15,621,988
				To adjust total SD/MC claims and EPSDT claims to include the results of the final chart review of the EPSDT Program conducted by the State DMH Medi-Cal Oversight branch as reflected in the report dated March 27, 2009. This represents the final recoupment for County and provider.			
177	SCH 4	10	3	NET COST SETTLEMENT AMOUNT	\$ 6,421,626	(729,973)	\$ 5,691,653
				To adjust Net cost settlement amount as a result of adjustments to SD/MC actual (Total Computable Medical), total SD/MC claims and EPSDT claims.			
178	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION	\$ 6,421,626	\$ (346,195)	\$ 6,075,431 *
				To adjust State General Fund Distribution to include the results of chart review of the EPSDT Program conducted by the State DMH Medi-Cal Oversight branch. This represents the SGF original recoupment.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Fresno					Provider Number 00010	No. of Adj. 183	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Settled	Increase (Decrease)	As Adjusted	
Adj. No	Form/ Sch.	Line	Col.					
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>				
179	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 178 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustments 180 below.	** \$ 6,075,431	\$ 346,195	\$ 6,421,626 *	
180	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust the State General Fund Distribution to reflect the results of the revised EPSDT chart review included in the report dated March 3, 2008. This represents the revised SGF recoupment.	** \$ 6,421,626	\$ (308,626)	\$ 6,112,999 *	
181	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reverse the revised SGF recoupment included in adjustment 180 above. The final findings affecting "State General Fund Distribution" will be taken in adjustments 182 below.	** \$ 6,112,999	\$ 308,626	\$ 6,421,626 *	
182	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust the State General Fund Distribution to reflect the results of the final EPSDT findings included in the final report dated March 27, 2009.	** \$ 6,421,626	\$ (81,244)	\$ 6,340,381	
183	SCH 4	12	3	STATE GENERAL FUNDS DUE STATE To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows: Audited Net Cost Settlement Amount Adj. 177 \$ 5,691,653 Less Audited State General Fund Distribution Adj. 182 6,340,381 Net State General Funds due to State <u>\$ (648,728)</u>	\$ 0	\$ (648,728)	\$ (648,728)	
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: FRESNO

County Code: 10

Legal Entity: FRESNO COUNTY		A	B	C
Legal Entity Number: 00010		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	89,062,004	61,964,051	151,026,055
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(12,491,444)	(12,491,444)
4	Other Adjustments from MH 1962	(40,677,655)	(31,565,753)	(72,243,408)
5	Total Costs Before Medi-Cal Adjustments	48,384,349	17,906,854	66,291,203
6	Medi-Cal Adjustments from MH 1961		72,901	72,901
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			66,364,104
Administrative Costs (County Only)				
9	SD/MC Administration			4,956,865
10	Healthy Families Administration			43,099
11	Non-SD/MC Administration			4,244,568
12	Total Administrative Costs			9,244,532
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			977,439
14	Other SD/MC Utilization Review			319,319
15	Non-SD/MC Utilization Review			311,800
16	Total Utilization Review Costs			1,608,558
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			55,511,014
19	Total Costs - Lines 9 through 18			66,364,104

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: FRESNO
County Code: 10

Legal Entity: FRESNO COUNTY		A	B	C
Legal Entity Number: 00010		Salaries and Benefits	Other	Total Adjustments
1	Equipment Depreciation		72,901	72,901
2				
3				
4				
5				
6				
7				
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9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		72,901	72,901

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: FRESNO
County Code: 10

Legal Entity: FRESNO COUNTY		A	B	C
Legal Entity Number: 00010		Salaries and Benefits	Other	Total Adjustments
1	See work paper for details	(40,677,655)	(31,565,753)	(72,243,408)
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments	(40,677,655)	(31,565,753)	(72,243,408)

DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: FRESNO
County Code: 10

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1	California Psychological Institute	00930	1,316,671
2	Families First	00120	3,375,598
3	Genesis	00926	600,232
4	Mental Health System	00138	403,685
5	Turning Point	00406	3,045,843
6	Lincoln Child Center	00112	63,875
7	Milhous Children Services	00386	70,030
8	North Valley Schools/Victor	00484	232,715
9	Crestwood	00949	3,382,795
10			
11			
12			
13			
14			
15			
16			
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48			
49			
50			
	Total Payments to Contract Providers		12,491,444

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: FRESNO
County Code: 10

Legal Entity: FRESNO COUNTY		A
Legal Entity Number: 00010		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	55,511,014
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	5,519,592
4	Day Services (Mode 10)	6,526,314
5	Outpatient Services (Mode 15 Program 1 + Program 2)	40,007,750
6	Outreach Services (Mode 45)	700,028
7	Medi-Cal Administrative Activities (Mode 55)	1,740,753
8	Support Services (Mode 60)	1,016,577
9	Total - Lines 2 through 8	55,511,014

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County FRESNO			CR		CR	CR	E	F	G
County Code 10			A	B	C	D			
Legal Entity FRESNO COUNTY				Service	Service	Service	Service	Service	Service
Legal Entity Number 00010			Mode Total	Function	Function	Function	Function	Function	Function
Mode 05 - Other 24 Hour Services (All Other SFC)									
				20	40	65			
1	Allocation Percentage		100.00%	67.04%	31.00%	1.96%			
2	Total Units			5,371	3,869	502			
3	Gross Cost		5,519,592	3,700,257	1,711,048	108,287			
4	Cost per Unit			688.93	442.25	215.71			
5	SMA per Unit			505.15	284.85	138.94			
6	Published Charge per Unit			575.00	285.68	139.34			
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		752	804	122			
8A		10/01/04 - 06/30/05		1,214	2,343	238			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11		07/01/04 - 09/30/04							
11A	Healthy Families (SED) Units	10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			3,405	722	142			
13	Medi-Cal Costs	07/01/04 - 09/30/04	899,959	518,077	355,565	26,317			
13A		10/01/04 - 06/30/05	1,928,885	836,364	1,036,181	51,339			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	625,843	379,873	229,019	16,951			
14A		10/01/04 - 06/30/05	1,313,723	613,252	667,404	33,068			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	679,086	432,400	229,687	16,999			
15A		10/01/04 - 06/30/05	1,400,561	698,050	669,348	33,163			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		2,695,748	2,345,815	319,301	30,631			

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County FRESNO		CR		CR					
County Code 10									
Legal Entity FRESNO COUNTY		A		B		C		D	
Legal Entity Number 00010				Service Function		Service Function		Service Function	
Mode 10 - Day Services		Mode Total							
				25		85			
1	Allocation Percentage	100.00%		88.86%		11.14%			
2	Total Units			108,513		2,759			
3	Gross Cost	6,526,314		5,799,133		727,181			
4	Cost per Unit			53.44		263.57			
5	SMA per Unit			88.42		189.33			
6	Published Charge per Unit			88.68		189.88			
7	Negotiated Rate / Cost per Unit								
8		07/01/04 - 09/30/04		15,733		417			
8A	Medi-Cal Units	10/01/04 - 06/30/05		44,195		1,523			
9		07/01/04 - 09/30/04		35					
9A	Medicare/Medi-Cal Crossover Units	10/01/04 - 06/30/05		134					
10		07/01/04 - 09/30/04		17					
10A	Enhanced SD/MC (Children) Units	10/01/04 - 06/30/05		5					
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11		07/01/04 - 09/30/04		81		33			
11A	Healthy Families (SED) Units	10/01/04 - 06/30/05		136		136			
12	Non-Medi-Cal Units			48,177		650			
13		07/01/04 - 09/30/04		950,708		840,800		109,907	
13A	Medi-Cal Costs	10/01/04 - 06/30/05		2,763,274		2,361,862		401,412	
14		07/01/04 - 09/30/04		1,470,062		1,391,112		78,951	
14A	Medi-Cal SMA Upper Limits	10/01/04 - 06/30/05		4,196,071		3,907,722		288,350	
15		07/01/04 - 09/30/04		1,474,382		1,395,202		79,180	
15A	Medi-Cal Published Charges	10/01/04 - 06/30/05		4,208,400		3,919,213		289,187	
16		07/01/04 - 09/30/04							
16A	Medi-Cal Negotiated Rates	10/01/04 - 06/30/05							
17		07/01/04 - 09/30/04		1,870		1,870			
17A	Medicare/Medi-Cal Crossover Costs	10/01/04 - 06/30/05		7,161		7,161			
18		07/01/04 - 09/30/04		3,095		3,095			
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/04 - 06/30/05		11,848		11,848			
19		07/01/04 - 09/30/04		3,104		3,104			
19A	Medicare/Medi-Cal Crossover Published Charges	10/01/04 - 06/30/05		11,883		11,883			
20		07/01/04 - 09/30/04							
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/04 - 06/30/05							
21		07/01/04 - 09/30/04		909		909			
21A	Enhanced SD/MC Costs	10/01/04 - 06/30/05		267		267			
22		07/01/04 - 09/30/04		1,503		1,503			
22A	Enhanced SD/MC SMA Upper Limits	10/01/04 - 06/30/05		442		442			
23		07/01/04 - 09/30/04		1,508		1,508			
23A	Enhanced SD/MC Published Charges	10/01/04 - 06/30/05		443		443			
24		07/01/04 - 09/30/04							
24A	Enhanced SD/MC Negotiated Rates	10/01/04 - 06/30/05							
25		07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
29	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29		07/01/04 - 09/30/04		13,026		4,329		8,698	
29A	Healthy Families Costs	10/01/04 - 06/30/05		43,113		7,268		35,845	
30		07/01/04 - 09/30/04		13,410		7,162		6,248	
30A	Healthy Families SMA Upper Limits	10/01/04 - 06/30/05		37,774		12,025		25,749	
31		07/01/04 - 09/30/04		13,449		7,183		6,266	
31A	Healthy Families Published Charges	10/01/04 - 06/30/05		37,884		12,060		25,824	
32		07/01/04 - 09/30/04							
32A	Healthy Families Negotiated Rates	10/01/04 - 06/30/05							
33				2,745,985		2,574,667		171,318	
33A	Non-Medi-Cal Costs								

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County FRESNO County Code 10			CR		CR	CR	CR	CAW	CAW
Legal Entity FRESNO COUNTY			A	B	C	D	E	F	G
Legal Entity Number 00010			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode 15 - Outpatient Services (Program 1)				01	10	60	70	01	10
1	Allocation Percentage		100.00%	21.10%	46.64%	20.95%	6.05%	1.63%	3.26%
2	Total Units			3,245,586	5,555,684	1,349,888	484,340	270,219	417,648
3	Gross Cost		37,950,065	8,009,010	17,699,103	7,948,738	2,295,519	620,364	1,237,853
4	Cost per Unit			2.47	3.19	5.89	4.74	2.30	2.96
5	SMA per Unit			1.89	2.44	4.51	3.63	1.89	2.44
6	Published Charge per Unit			2.38	2.75	4.52	4.43	2.38	2.75
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		479,649	875,448	160,340	71,968		
8A		10/01/04 - 06/30/05		1,341,961	2,657,581	637,791	184,053		
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			240	33,425			
9A		10/01/04 - 06/30/05			1,695	81,973			
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		675	1,705	295	390		
10A		10/01/04 - 06/30/05		231	1,900	520	105		
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		1,185	7,185	946	960		
11A		10/01/04 - 06/30/05		5,760	40,009	4,915	880		
12	Non-Medi-Cal Units			1,416,125	1,969,921	409,683	225,984	270,219	417,648
13	Medi-Cal Costs	07/01/04 - 09/30/04	5,375,596	1,183,612	2,788,971	1,061,922	341,091		
13A		10/01/04 - 06/30/05	16,405,845	3,311,506	8,466,428	3,755,596	872,315		
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	4,117,207	906,537	2,136,093	813,333	261,244		
14A		10/01/04 - 06/30/05	12,565,354	2,536,306	6,484,498	2,876,437	668,112		
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	4,683,002	1,141,565	2,407,482	815,137	318,818		
15A		10/01/04 - 06/30/05	14,200,385	3,193,867	7,308,348	2,882,815	815,355		
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	197,586		765	196,821			
17A		10/01/04 - 06/30/05	488,093		5,400	482,693			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	151,332		586	150,747			
18A		10/01/04 - 06/30/05	373,834		4,136	369,698			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	151,741		660	151,081			
19A		10/01/04 - 06/30/05	375,179		4,661	370,518			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	10,683	1,666	5,432	1,737	1,848		
21A		10/01/04 - 06/30/05	10,183	570	6,053	3,062	498		
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	8,182	1,276	4,160	1,330	1,416		
22A		10/01/04 - 06/30/05	7,799	437	4,636	2,345	381		
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	9,356	1,607	4,689	1,333	1,728		
23A		10/01/04 - 06/30/05	8,590	550	5,225	2,350	465		
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	35,934	2,924	22,890	5,570	4,550		
29A		10/01/04 - 06/30/05	174,785	14,214	127,459	28,942	4,171		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	27,522	2,240	17,531	4,266	3,485		
30A		10/01/04 - 06/30/05	133,869	10,886	97,622	22,167	3,194		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	31,108	2,820	19,759	4,276	4,253		
31A		10/01/04 - 06/30/05	149,848	13,709	110,025	22,216	3,898		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		15,251,360	3,494,518	6,275,705	2,412,395	1,071,046	620,364	1,237,853

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County FRESNO County Code 10			CAW		CAW						
Legal Entity FRESNO COUNTY			H	I	J	K	L	M	N		
Legal Entity Number 00010			Service	Service	Service	Service	Service	Service	Service		
Mode 15 - Outpatient Services (Program 1)			Function	Function	Function	Function	Function	Function	Function		
1	Allocation Percentage		60	70							
2	Total Units		0 25%	0 12%							
3	Gross Cost		17,331	10,100							
4	Cost per Unit		94,944	44,535							
5	SMA per Unit		5 48	4 41							
6	Published Charge per Unit		4 51	3 63							
7	Negotiated Rate / Cost per Unit		4 52	4 43							
8	Medi-Cal Units	07/01/04 - 09/30/04									
8A		10/01/04 - 06/30/05									
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04									
9A		10/01/04 - 06/30/05									
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04									
10A		10/01/04 - 06/30/05									
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05									
11	Healthy Families (SED) Units	07/01/04 - 09/30/04									
11A		10/01/04 - 06/30/05									
12	Non-Medi-Cal Units		17,331	10,100							
13	Medi-Cal Costs	07/01/04 - 09/30/04									
13A		10/01/04 - 06/30/05									
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04									
14A		10/01/04 - 06/30/05									
15	Medi-Cal Published Charges	07/01/04 - 09/30/04									
15A		10/01/04 - 06/30/05									
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04									
16A		10/01/04 - 06/30/05									
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04									
17A		10/01/04 - 06/30/05									
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04									
18A		10/01/04 - 06/30/05									
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04									
19A		10/01/04 - 06/30/05									
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04									
20A		10/01/04 - 06/30/05									
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04									
21A		10/01/04 - 06/30/05									
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04									
22A		10/01/04 - 06/30/05									
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04									
23A		10/01/04 - 06/30/05									
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04									
24A		10/01/04 - 06/30/05									
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05									
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05									
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05									
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05									
29	Healthy Families Costs	07/01/04 - 09/30/04									
29A		10/01/04 - 06/30/05									
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04									
30A		10/01/04 - 06/30/05									
31	Healthy Families Published Charges	07/01/04 - 09/30/04									
31A		10/01/04 - 06/30/05									
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04									
32A		10/01/04 - 06/30/05									
33	Non-Medi-Cal Costs		94,944	44,535							

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County FRESNO		MHS					
County Code 10							
Legal Entity FRESNO COUNTY		A	B	C	D	E	F
Legal Entity Number 00010			Service	Service	Service	Service	Service
Mode 15 - Outpatient Services (Program 2)		Mode Total	Function	Function	Function	Function	Function
			01	10	60	01	10
1	Allocation Percentage	100.00%	0.03%	1.29%	28.47%	0.28%	15.37%
2	Total Units		765	28,425	381,810	6,675	315,327
3	Gross Cost	2,057,685	618	26,534	585,816	5,798	316,300
4	Cost per Unit		0.81	0.93	1.53	0.87	1.00
5	SMA per Unit		1.89	2.44	4.51	1.89	2.44
6	Published Charge per Unit						
7	Negotiated Rate / Cost per Unit						
8	Medi-Cal Units	07/01/04 - 09/30/04	300	4,950	70,890	1,530	53,550
8A		10/01/04 - 06/30/05	450	20,430	176,610	4,785	174,465
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04					
9A		10/01/04 - 06/30/05					
10	Enhanced SD/MC Units	07/01/04 - 09/30/04			30		330
10A		10/01/04 - 06/30/05					1,020
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05					
11	Healthy Families (SED) Units	07/01/04 - 09/30/04					
11A		10/01/04 - 06/30/05		60			
12	Non-Medi-Cal Units		15	2,985	134,280	360	85,962
13	Medi-Cal Costs	07/01/04 - 09/30/04	429,960	242	4,621	1,329	53,715
13A		10/01/04 - 06/30/05	1,227,235	364	19,071	4,156	175,003
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,259,219	567	12,078	2,892	130,662
14A		10/01/04 - 06/30/05	3,569,348	851	49,849	9,044	425,695
15	Medi-Cal Published Charges	07/01/04 - 09/30/04					
15A		10/01/04 - 06/30/05					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04					
16A		10/01/04 - 06/30/05					
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04					
17A		10/01/04 - 06/30/05					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04					
18A		10/01/04 - 06/30/05					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04					
19A		10/01/04 - 06/30/05					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04					
20A		10/01/04 - 06/30/05					
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	1,409		46		331
21A		10/01/04 - 06/30/05	3,448				1,023
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	4,161		135		805
22A		10/01/04 - 06/30/05	10,102				2,489
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04					
23A		10/01/04 - 06/30/05					
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04					
24A		10/01/04 - 06/30/05					
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05					
29	Healthy Families Costs	07/01/04 - 09/30/04					
29A		10/01/04 - 06/30/05	56		56		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04					
30A		10/01/04 - 06/30/05	146		146		
31	Healthy Families Published Charges	07/01/04 - 09/30/04					
31A		10/01/04 - 06/30/05					
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04					
32A		10/01/04 - 06/30/05					
33	Non-Medi-Cal Costs		395,578	12	2,786	206,028	313
						86,227	726

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County FRESNO County Code 10			MHS	MHS	MHS	TBS	ASO	ASO	ASO
Legal Entity FRESNO COUNTY			H	I	J	K	L	M	N
Legal Entity Number 00010			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode 15 - Outpatient Services (Program 2)			10	01	10	58	14	44	60
1	Allocation Percentage		19.61%	0.63%	24.32%	4.32%	0.02%	4.97%	0.41%
2	Total Units		582,751	15,885	533,720	134,562	420	112,113	2,025
3	Gross Cost		403,452	12,883	500,371	88,948	403	102,266	8,443
4	Cost per Unit		0.69	0.81	0.94	0.66	0.96	0.91	4.17
5	SMA per Unit		2.44	1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	136,920	2,970	115,665	38,300	180	29,658	540
8A		10/01/04 - 06/30/05	398,025	12,300	372,450	93,802	240	55,155	1,470
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units	07/01/04 - 09/30/04	840		480				
10A		10/01/04 - 06/30/05	2,040		1,080				
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		44,926	615	44,045	2,460		27,300	15
13	Medi-Cal Costs	07/01/04 - 09/30/04	94,793	2,409	108,438	25,317	173	27,053	2,251
13A		10/01/04 - 06/30/05	275,562	9,976	349,178	62,005	230	50,311	6,129
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	334,085	5,613	282,223	93,452	439	72,366	2,435
14A		10/01/04 - 06/30/05	971,181	23,247	908,778	228,877	586	134,578	6,630
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	582		450				
21A		10/01/04 - 06/30/05	1,412		1,013				
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	2,050		1,171				
22A		10/01/04 - 06/30/05	4,978		2,635				
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		31,103	499	41,293	1,626	(0)	24,902	63

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: FRESNO

County Code: 10

CR

Legal Entity: FRESNO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00010		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach Services			20					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units							
3	Gross Cost	700,028	700,028					
4	Cost per Unit							
5	Non-Medi-Cal Units							
6	Non-Medi-Cal Costs	700,028	700,028					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: FRESNO

County Code: 10

County Code: 10		MAA		MAA	MAA	MAA		
Legal Entity: FRESNO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00010		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 55 - Medi-Cal Administrative Activities			01	24	31	32		
1	Allocation Percentage		100.00%	10.11%	33.66%	39.77%	16.45%	
2	Total Units		310,812	728,660	1,178,117	610,003		
3	Total Expenditures	1,740,753	175,992	585,967	692,383	286,411		
4	Cost per Unit		0.57	0.80	0.59	0.47		
5	Non-Medi-Cal Costs	318,429						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

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FISCAL YEAR 2004 - 2005

County: FRESNO

County Code: 10

County Code: 10		CR		CR		CR		
Legal Entity: FRESNO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00010		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support Services			20	30	40			
1	Allocation Percentage		100.00%	25.16%	29.14%	45.70%		
2	Total Units							
3	Gross Cost	1,016,577	255,736	296,229	464,612			
4	Cost per Unit							
5	Non-Medi-Cal Units (Same as Line 2)							
6	Non-Medi-Cal Costs (Same as Line 3)	1,016,577	255,736	296,229	464,612			

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

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FISCAL YEAR 2004 - 2005

County FRESNO County Code 10 Legal Entry FRESNO COUNTY Legal Entry Number 00010			REIMBURSEMENT TYPE				PC	SMA			Costs		
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (Col 1 + Col J)
			S F's 01-09	S F's 11-19	S F's 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04						899,959	950,708	5,375,596	7,226,263	429,960	7,656,223
1A		10/01/04 - 06/30/05						1,923,885	2,763,274	16,405,845	21,093,004	1,227,235	22,320,239
2	Medi-Cal SMA	07/01/04 - 09/30/04						625,843	1,470,062	4,117,207	6,213,112	1,259,219	7,472,331
2A		10/01/04 - 06/30/05						1,313,723	4,196,071	12,565,354	18,075,149	3,569,348	21,644,497
3	Medi-Cal P C	07/01/04 - 09/30/04						679,086	1,474,382	4,683,002	6,836,470		6,836,470
3A		10/01/04 - 06/30/05						1,400,561	4,208,400	14,200,385	19,809,346		19,809,346
4	Medi-Cal N R	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04						625,843	1,470,062	4,117,207	6,213,112	429,960	6,643,072
5A		10/01/04 - 06/30/05						1,313,723	4,196,071	12,565,354	18,075,149	1,227,235	19,302,383
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04							1,870	197,586	199,456		199,456
6A		10/01/04 - 06/30/05							7,161	488,093	495,254		495,254
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04							3,095	151,332	154,427		154,427
7A		10/01/04 - 06/30/05							11,848	373,834	385,682		385,682
8	Medicare/Medi-Cal Crossover P C	07/01/04 - 09/30/04							3,104	151,741	154,845		154,845
8A		10/01/04 - 06/30/05							11,883	375,179	387,062		387,062
9	Medicare/Medi-Cal Crossover N R	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim	07/01/04 - 09/30/04							3,095	151,332	154,427		154,427
10A		10/01/04 - 06/30/05							11,848	373,834	385,682		385,682
11	Total SD/MC - Crossover Gross Reim	07/01/04 - 09/30/04						625,843	1,473,157	4,268,539	6,367,539	429,960	6,797,499
11A		10/01/04 - 06/30/05						1,313,723	4,207,920	12,939,188	18,460,831	1,227,235	19,688,065
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04							909	10,683	11,591	1,409	13,000
12A		10/01/04 - 06/30/05							267	10,183	10,450	3,448	13,898
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04							1,503	8,182	9,685	1,161	13,847
13A		10/01/04 - 06/30/05							442	7,799	8,241	10,102	18,343
14	Enhanced SD/MC (Children) P C	07/01/04 - 09/30/04							1,508	9,356	10,864		10,864
14A		10/01/04 - 06/30/05							443	8,590	9,034		9,034
15	Enhanced SD/MC (Children) N R	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim	07/01/04 - 09/30/04							1,503	8,182	9,685	1,409	11,094
16A		10/01/04 - 06/30/05							442	7,799	8,241	3,448	11,689
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05											
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05											
19	Enhanced SD/MC (Refugees) P C	07/01/04 - 06/30/05											
20	Enhanced SD/MC (Refugees) N R	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04						625,843	1,474,660	4,276,721	6,377,225	431,369	6,808,593
21A	Excludes Refugees	10/01/04 - 06/30/05						1,313,723	4,208,362	12,946,987	18,469,072	1,230,683	19,699,755
22	Enhanced SD/MC (Refugees) Gross Reim	07/01/04 - 06/30/05											
23	Healthy Families Cost	07/01/04 - 09/30/04							13,026	35,934	48,961		48,961
23A		10/01/04 - 06/30/05							43,113	174,785	217,899	56	217,955
24	Healthy Families SMA	07/01/04 - 09/30/04							13,410	27,522	40,932		40,932
24A		10/01/04 - 06/30/05							37,774	133,869	171,643	146	171,790
25	Healthy Families P C	07/01/04 - 09/30/04							13,449	31,108	44,557		44,557
25A		10/01/04 - 06/30/05							37,884	149,848	187,732		187,732
26	Healthy Families N R	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim	07/01/04 - 09/30/04							13,410	27,522	40,932		40,932
27A		10/01/04 - 06/30/05							37,774	133,869	171,643	56	171,699
28	Less: Patient and Other Payor Revenue												
28A	SD/MC - Crossover Revenue	07/01/04 - 09/30/04							3,181	29,674	32,855		32,855
29	Enhanced SD/MC (Children) Revenue	10/01/04 - 06/30/05							13,624	79,555	93,179		93,179
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)		175,992	978,794	585,967	1,740,753							
33	Medi-Cal Eligibility Factor (Average)				79.65%								
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04	175,992	779,609	486,723	1,422,324		625,843	1,471,479	4,247,047	6,344,370	431,369	6,775,738
35A		10/01/04 - 06/30/05						1,313,723	4,194,738	12,867,432	18,375,893	1,230,683	19,606,576
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/04 - 09/30/04							13,410	27,522	40,932		40,932
37A		10/01/04 - 06/30/05							37,774	133,869	171,643	56	171,699
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (includes Children)	07/01/04 - 09/30/04											
39	Enhanced SD/MC (Refugees)	10/01/04 - 06/30/05											
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev 7/05)

FISCAL YEAR 2004 - 2005

County FRESNO
County Code 10

Legal Entity FRESNO COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number 00010		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			26,508,348	26,508,348						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		4,068,116	6,499,867	10,567,983						
3	Total Medi-Cal Direct Service Gross Reimbursement				37,076,331						
4	Medi-Cal Administrative Reimbursement Limit				5,561,450						
5	Medi-Cal Administration				4,956,865						
6	Medi-Cal Administrative Reimbursement				4,956,865	2,478,433					2,478,433
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			212,632	212,632						
7A	Contract Providers Healthy Families Direct Service Gross Reimbursement			1,041	1,041						
7B	Total Healthy Families Direct Service Gross Reimbursement				213,673						
8	Healthy Families Administrative Reimbursement Limit				21,367						
9	Healthy Families Administration				43,099						
10	Healthy Families Administrative Reimbursement				21,367				13,889		13,889
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin Activities Svc Functions 01 - 09	175,992			175,992	87,996					87,996
12	Medi-Cal Admin Activities Svc Functions 11 - 19, 31 - 39	779,609			779,609	389,805					389,805
13	Medi-Cal Admin Activities Svc Functions 21 - 29 (County Only)	466,723			466,723					350,042	350,042
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				977,439					733,079	733,079
15	Other SD/MC Utilization Review (County Only)				319,319	159,660					159,660
16	SD/MC Net Reimbursement for Direct Services			6,764,644	6,764,644		3,382,322				3,382,322
16A				19,594,886	19,594,886			9,797,443			9,797,443
17	Enhanced SD/MC Net Reimb. (Children)			1,094	11,094				7,211		7,211
17A				1,689	11,689				7,598		7,598
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										17,393,588
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										17,393,588
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										17,393,588
24	Healthy Families Net Reimbursement			40,932	40,932				26,606		26,606
24A				171,699	171,699				111,605		111,605
25	Total Healthy Families Reimbursement Before Excess FFP										152,099
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										152,099

**FRESNO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

1. Comment: Inadequate Records to Support Cost Report.

Our examination disclosed that Fresno County (County) was unable to provide completed set of records to substantiate the final cost report used by the Department of Mental Health (DMH) to determine the interim (prior to audit) settlement of State and federal funds for FY 04-05. Following is a comparison of certain aspects of the Settled Cost Report with County's records.

Form No.	<u>As Settled</u>	<u>Difference</u>	<u>As Audited</u>
MH 1960			
Line 1: MH Expenditures	\$81,805,647	\$ 9,220,408	\$ 151,026,055
Line 2: Encumbrances	0	-	-
Line 3: Less Payments to Contract Prov.	(9,383,070)	(3,108,374)	(12,491,444)
Line 4: Other Adjustments	0	(72,243,408)	(72,243,408)
Line 5: Total Costs Before Medi-Cal Adj.	72,422,577	(6,131,374)	66,291,203
Line 6: Medi-Cal Adjustments	51,278	21,623	72,901
Line 7: Managed Care Consol.	0	-	-
Line 8: Allowable Cost for Allo.	<u>\$72,473,855</u>	<u>\$ (6,109,751)</u>	<u>\$ 66,364,104</u>
Line 9: SD/MC Administration	\$8,862,246	\$ (3,905,381)	\$ 4,956,865
Line 10: HFP Administration	37,251	5,848	43,099
Line 11: Non-SD/MC Admin.	3,263,270	981,298	4,244,568
Line 12: Total Admin. Costs	<u>\$12,162,767</u>	<u>\$ (2,918,235)</u>	<u>\$ 9,244,532</u>
Line 13: SPMP	1,155,886	\$ (178,447)	\$ 977,439
Line 14: Other SD/MC UR	495,380	(176,061)	319,319
Line 15: Non-SD/MC UR	0	311,800	311,800
Line 16: Total UR Costs	<u>\$1,651,266</u>	<u>\$ (42,708)</u>	<u>\$ 1,608,558</u>

**FRESNO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Difference</u>	<u>As Audited</u>
MH 1964			
Line 1: Mode Costs	\$58,659,822	\$ (3,148,808)	\$ 55,511,014
Line 2: Hospital I/P	0	-	-
Line 3: Other 24 Hour	5,133,030	386,562	5,519,592
Line 4: Day Services	6,168,605	357,709	6,526,314
Line 5: Outpatient Services	45,820,720	(5,812,970)	40,007,750
Line 6: Outreach Services	0	700,028	700,028
Line 7: MAA	1,537,468	203,285	1,740,753
Line 8: Support Services	0	1,016,577	1,016,577
Total	<u>\$58,659,823</u>	<u>\$ (3,148,809)</u>	<u>\$ 55,511,014</u>

MH 1979			
Line 6: Medi-Cal Admin. Reimb.	\$3,027,878	\$ (549,446)	\$ 2,478,433
Line 10: HF Admin. Reimb.	15,456	(1,567)	13,889
Line 11: MAA SF 01-09	103,232	(15,236)	87,996
Line 12: MAA SF 11-19, 31- 39	316,553	73,252	389,805
Line 13: MAA SF 21-29	255,593	94,449	350,042
Line 14: UR SPMP	866,915	(133,836)	733,079
Line 15: Other UR	247,690	(88,031)	159,660
Line 16, 16A: SD/MC Net Reimb.	14,519,615	(1,339,850)	13,179,765
Line 17, 17A: Enh. Net Reimb.	16,211	(1,402)	14,809
Line 24, 24A: HF Net Reimb.	154,561	(16,350)	138,211
Total	<u>\$19,523,703</u>	<u>\$ (1,978,015)</u>	<u>\$ 17,545,688</u>

The above comparison shows significant variances in both costs and Federal Financial participation (FFP). The Audits Branch staffs were able to reconcile the Amended cost report to the County's records. However, as shown above, the "Settled" cost report was entirely different from the County's records and was not reconcilable to the County's records.

**FRESNO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

Audit Authority

Section 2304 of the Provider Reimbursement Manual States:

“Cost information as developed by the provider must be current, accurate, and in sufficient detail to support payments made for services rendered to beneficiaries. This includes all ledgers, books, records and original evidence of cost (purchase requisition, purchase orders, vouchers, requisitions for materials, inventories, labor time cards, payrolls, bases for apportioning costs, etc) which pertain to the determination of reasonable, capable of being audited.”

Integrity Agreement

Fresno County is currently under an Integrity agreement with the Office of the Inspector General of the Department of Health and Human Services that was signed on January 6, 2005. Section III, Corporate Integrity Obligations, Paragraph C (Training and Education) Paragraph 2 (Specific Training), Paragraph A (Billing /Reimbursement Training, states, in pertinent part:

“Within 90 days after the effective, each covered person who has responsibility for, or supervises any person who has responsibility for, the preparation or submission (including, but not limited to, coding and billing) of cost reports or claims for reimbursement from federal health care programs for mental health items or services shall receive at least two hours of Billing/Reimbursement Training in addition to the General Training required above. This Billing/Reimbursement Training shall include a discussion of:

- a. The submission of accurate claims or cost reports relating to services rendered to Federal health care program patients;
- b. Policies, procedures and other requirements applicable to the documentation of medical records;
- c. The personal obligation of each individual involved in the billing process to ensure that claims and cost report submission are accurate;
- d. Applicable reimbursement rules and statutes;
- e. The legal sanctions for improper billings; and
- f. Examples of proper and improper billing practices.”

**FRESNO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

Recommendation

We recommend that the County adhere to each of the above requirements since the lack of adequate documentation will continue to result in audit exceptions in the future. This is of the particular importance to Fresno County since the County is under an Integrity Agreement with the Office of the Inspector General of the Department of Health and Human Services that was signed on January 6, 2005 and the proper submission of cost reports is a requirement.

Auditee Response

No auditee's response was received from the County as of the issue date.

2. Comment: Reliability of Disallowed Unit Records

Our examination disclosed that the County did not reconcile disallowed units through Disallowed Claims System (DCS) to the County's system. Therefore, some of disallowed units were still recorded as approved units in the County's system.

Audit Authority

1. 42 Code of Federal Regulations 413.9/413.20
2. Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2304

Recommendation

The lack of adequate records/ documentation in the future could result in the loss of federal and/ or state funds.

Auditee Response

No auditee's response was received from the County as of the issue date.

3. Comment: Medi-Cal Certification

Our examination disclosed that Youth System of Care, legal entity number 00010 and provider number 1045, was not a certified Medi-Cal provider of Day Treatment Intensive (Full Day), Mode 10 Service Function 85, at the time services were provided to mental health clients. Contract Providers Homeless Outreach #10AI and California Psychological Institute Inc #10AD were also found to have claimed Medication Support for SD/MC reimbursement through legal entity Turning Point although not MediCal Certified.

**FRESNO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

Audit Authority

1. Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2304
2. 42 Code of Federal Regulations 413

3. California Code of Regulations 1810.435
4. Welfare and Institutions Code, Section 14043.6

Recommendation

We recommend that County should exercise due care to ensure that it is in compliance with Welfare and Institutions Code, Section 14043.6 when submitting claims for reimbursement for services provided to Medi-Cal beneficiaries.

Auditee Response

No auditee's response was received from the County as of the issue date.

4. Comment: Billing Service

Our examination disclosed that the County improperly billed Short-Doyle/Medi-Cal for ~~services provided to CalWORKS beneficiaries. These are non Medi-Cal related~~ services because the service is funded by the Department of Social Services. The result of this error is over overpayment of FFP and SGF.

Audit Authority

Code of Federal Regulations 42 CFR 413.20/ 413.24/ 413.50/413.53

Recommendation

We recommend that County should exercise due care when billing for services provided to programs beneficiaries to ensure that the risk of over-billing and reimbursement is eliminated to a minimum level.

5. Comment: Depreciation Policy and Schedule

Our examination disclosed that County depreciation policy does not include life of the assets being depreciated. Life of the asset describes the economic useful life of the asset and that is the main object used to determine allowable depreciation. If an asset has no determinable economic life, there would be no need to depreciate such an asset.

Audit Authority

**FRESNO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

Code of Federal Regulations 42 CFR 413.24/413.50/413.53

Recommendation

We recommend that County shall assign asset life to assets when they are acquired to be used in the operation of providing SD/MC program activities. The amount of depreciation allowed for an asset used to provide SD/MC services would be based on the life of the asset. Assets with zero or indeterminable life cannot be depreciated such as land.

Auditee Response

No auditee's response was received from the County as of the issue date.